

# Property Tax in Utah

## Certified Tax Rates & Tax Rate Increases

# Topics

Property Tax In Utah

2022 Property Tax Year- DATA

2023 Property Tax Year? Predictions?

2023 Property Tax Legislation

2023 TNT

# Who we are

- Property Tax Division and Misc. Taxes-  
Jennifer Hansen Director
- Matt Hurst-Manager
- Jared Rezendes
- David Swan
- [taxrates.utah.gov](http://taxrates.utah.gov)
- [propertytax.utah.gov](http://propertytax.utah.gov)

# Property Tax in Utah-History

- Oldest tax in Utah 1896 – same year Utah became a state.
- Until the 1930s, Property tax was the main source of revenue for state and local governments.
- 1931 – Utah State Tax Commission was created.
- Great Depression-the state began reducing its reliance on property taxes in favor of income and sales tax.
- 1944 a statewide appraisal project started- it took 12 years to complete.
- 1969 106% revenue limitation was enacted to mitigate the tax impact of reappraisal.
- 1985 revenue-based Truth in Taxation Laws

Sources : Historical Overview of Utah's Property Taxes  
<https://propertytax.utah.gov/media/historical-overview.pdf>

# Revenue Based

- Calculate a tax rate each year
- Last Year's Budgeted Revenue/Current Year Value = Tax Rate
- Public Disclosure and hearings required to increase the tax rate TNT

# Property Tax Revenues

- 58% to Schools
- 13% to City and Towns
- 17% County
- 12% Limited Purpose (special services districts)

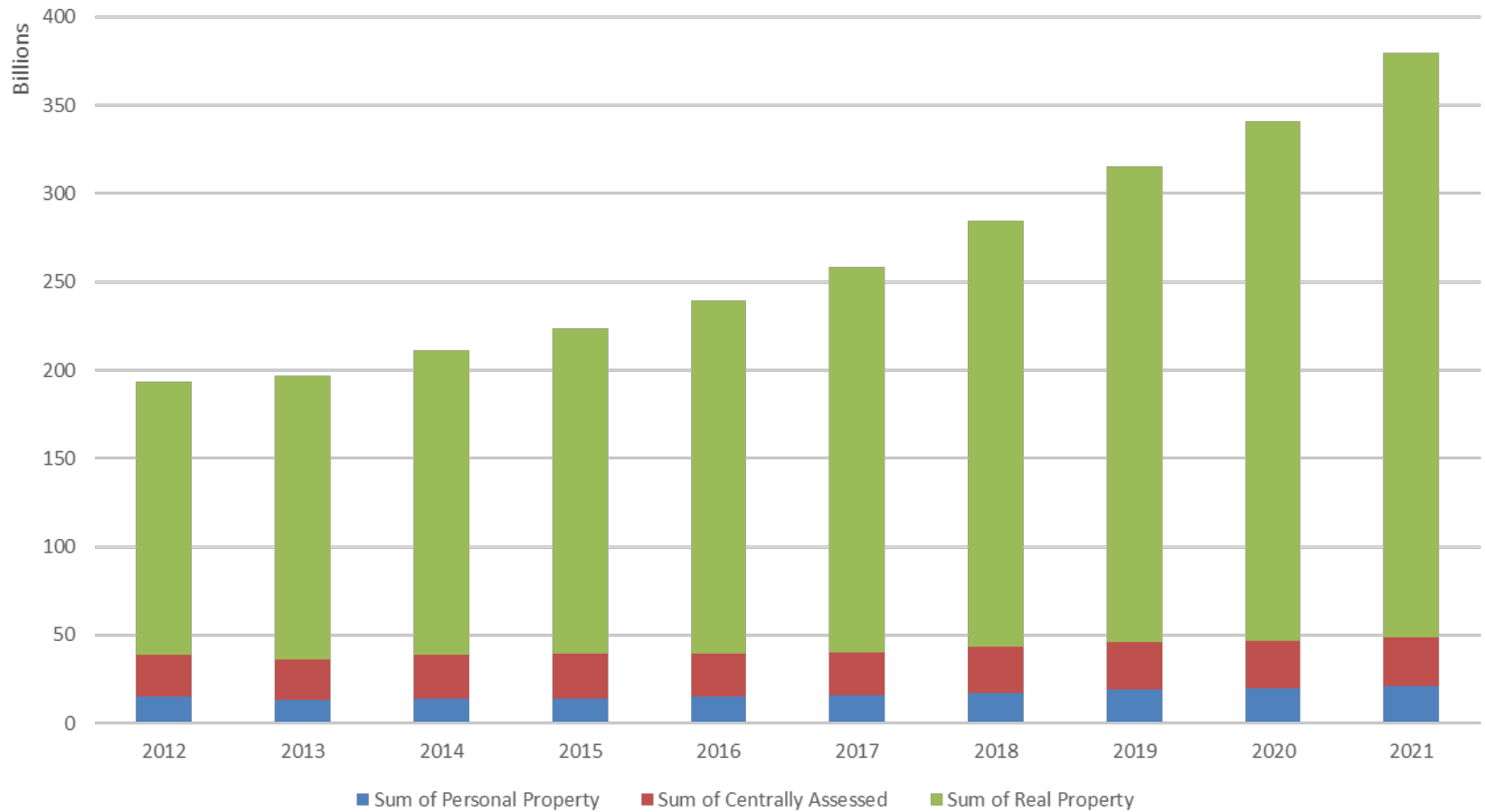
# Property Types (Values)

- Real Property – assessed by local county assessor
  - Primary, Secondary, Commercial, Greenbelt, vacant land
- Centrally Assessed – State Assessed
  - Benchmark-must increase the value from the benchmark before you get new growth.
- Personal Property
  - Starting in 2017 the change in value only effects the tax rate, not revenue.

# Context Averages!

	Statewide Average	Beaver County
Real Property	89.21%	35.64%
Personal Property	4.73%	36.41%
Centrally Assessed	6.06%	27.95%





# 2022 Real Property Values

330 Billion to 436 Billion

Average 24.25% increase!

County with highest change in real? 30.56%

	2021	2022
Real Property	87.29%	89.21%
Centrally Assessed	7.18%	6.06%
Personal Property	5.53%	4.73%

Each taxing entity has a different mixture. See rate detail screen

# 2022 Rates?

- Rates decreased statewide average of - 15.16%
- What county decreased the most?
- Why?

# The mix matters

- County with the highest percentage of real property is
- Wasatch 98.15%
- Summit 97.72%
- Tooele is 85.04%

# Percentage of State by Value

- Salt Lake County 36.25%
- Utah County 16.57%
- Davis County 8.42%
- Summit 7.60%

# Let's Talk Values 2023

- What is going on with home values?
- County Assessor values as of January 1<sup>st</sup>.
- Property Tax Roll is due May 22<sup>nd</sup> for June rate setting.

# 2023 Property Tax Year

- Real Property
- Personal Property
- Centrally Assessed



# New Growth? New Revenue???

- Real Property – Market Value increase or decrease rate
- Real Property – New value = new growth
- Centrally Assessed – Benchmark-hold harmless for telecoms
- No new money for Personal Property. Values increase or decrease rate. Values have increased slightly.
- Projects ending = New growth

# 2023 Legislation

- SB 20 (2022) Property Tax Amendments – Telecommunications-CA Benchmark decrease effective 2023
- SB 81 Property Tax Deferral Revisions 75+
  - Nondiscretionary in 2024
- HB 77 Local District Revisions –All Districts are special
- HB 151 Veterans Property Revisions
  - Value exemption went from \$252,236 to \$479,504

# Tax Increases!

- 82 Taxing Entities Increased Taxes
- 81 in 2018
- 89 in 2008

# Certified Tax Rates

Means a tax rate that will provide the same ad valorem property revenues for a taxing entity as were budgeted by that taxing entity for the prior year.

$$\frac{\text{Prior Year Revenue}}{\text{Taxable Property Values}} = \text{Tax Rate}$$

# Truth in Taxation

When you need more revenue than your  
Certified Tax Rate will generate.

59-2-919



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# UTAH PROPERTY TAXES

UTAH STATE TAX COMMISSION



WHAT ARE YOU LOOKING FOR TODAY?



GENERAL INFORMATION



PERSONAL PROPERTY



CERTIFIED TAX RATES



CENTRALLY ASSESSED



TAX INCREASE PROCESS



REAL PROPERTY



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# Tax Increase Requirements

Property Tax increases require a Truth in Taxation process of public disclosure. Taxing entities are required to follow a series of date specific steps, including notification to the county, newspaper advertisements, parcel specific notices, and a public hearing, before adopting a property tax rate above a calculated certified tax rate. The timeline is different for a fiscal year taxing entity (budget cycle July 1 to June 30) and a calendar year entity (budget cycle Jan 1 to Dec 31).

## Calendar Year Entities

- ☒ [Tax Increase Checklist](#)
- ☒ [Tax Increase Requirements](#)
- ☒ [Report 800C](#)



## Fiscal Year Entities

- ☒ [Tax Increase Checklist](#)
- ☒ [Tax Increase Requirements](#)
- ☒ [Report 800](#)

## Judgement Levies

- ☒ [Judgement Levy Checklist](#)
- ☒ [Judgement Levy Flowchart](#)

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# Property Tax Rate Timeline (Fiscal Year Entities)

- June 8<sup>th</sup> Certified Tax Rate
- June 22<sup>nd</sup> Adopt proposed Tax Rate
- July 22<sup>nd</sup> Notice of Valuation
- Advertise for Hearing
- Hold Public Hearing on increase
- Before September 1<sup>st</sup> Adopt Final Tax Rate



# Proposed Tax Rates

Taxing entity shall adopt a final or proposed tax rate.

Entity shall adopt a tentative budget.

If an entity wants to increase the certified tax rate, the county auditor must be notified.

# taxrates.utah.gov

The screenshot shows a web browser window with the address bar displaying 'taxrates.utah.gov'. The page has a dark blue header with the 'UTAH.GOV SERVICES' logo. The main title 'Utah Certified Tax Rates' is prominently displayed in a large, white, 3D-style font against a background image of a desert landscape with red rock formations. The page is divided into three main sections: 'Account Log In', 'Contact Information', and 'News & Updates'. The 'Account Log In' section on the left includes input fields for 'User Name:' and 'Password:', a 'Log In' button, and links for 'Request an Account' and 'I Forgot My Password'. Below these is a 'Don't Have an Account?' link and a 'Log In As Guest' button. The 'Contact Information' section on the right contains a message asking users to email their phone number and question if the phone is not answered. It lists contact details for Matt Hurst, Jennifer Hansen, Jared Rezendes, and David Swan, including their email addresses and phone numbers. The 'News & Updates' section at the bottom contains two messages: one about the 'Calendar Year TNT' and another advising users to use Google Chrome or Mozilla Firefox for better system performance.

Utah Certified Tax Rates

**Account Log In**

User Name:

Password:

[Request an Account](#)

[I Forgot My Password](#)

Don't Have an Account?

[Log In](#)

[Log In As Guest](#)

**Contact Information**

Please email us your phone number and question if we do not answer the phone. We will get back to you ASAP !

Matt Hurst matthewhurst@utah.gov 385-377-9408

Jennifer Hansen jjhansen@utah.gov 801-297-3636

NEED HELP LOGGING IN? PLEASE CALL OR EMAIL

Jared Rezendes jrezendes@utah.gov 385-499-0553

David Swan dswan@dswan@utah.gov 385-377-2309

**News & Updates**

Calendar Year TNT is now under way! Please fill out your TNT December Ads.

Please use Google Chrome or Mozilla Firefox to access this system; Internet Explorer/Edge does not work well with the tax rate system. For any system help, errors, or issues, please contact us.

Tax Rate Summary (693) SCH

Data Entry (Auditor)

Auditor's Certified Rate Approved

Data Entry (Entity)

Proposed Rates Entity Approved

Proposed Rates County Approved

Proposed Rates UTC Approved  
OK to Print

Final Tax Rates UTC Approved

Rates Finalized

Save

Truth in Taxation

FINAL TAX RATE

FINAL BUDGETED REVENUE

0.006306

\$ 4,670,813

Proposed Tax Rate Value: \$ 740,693,473

Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(1) Budget Code	(2) Budget Name	(3) Election Date	(4) Voted Rate Limit	(5) Utah Annotated Code	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
526	Board Local Levy .002500			§53F-8-302	.002500	0.002345	0.002343	1,735,445	0.000802	594,036	0.000802	594,036
527	Charter School Levy			§53F-2-703	Calculated	0.000000	0.000002	1,481	0.000002	1,481	0.000002	1,481
Sub Total						0.002345	0.002345	1,736,926	0.000804	595,517	0.000804	595,517
246	Capital Local Levy			§53F-8-303	.003000	0.000524	0.000524	388,123	0.002250	1,666,560	0.002250	1,666,560
Sub Total						0.000524	0.000524	388,123	0.002250	1,666,560	0.002250	1,666,560
190	Discharge of Judgement			§59-2-1328 & 1330	Sufficient			0				
510	Voted Local Levy	11/05/2013	0.001772	§53F-8-301	.002	0.001663	0.001663	1,231,773	0.001600	1,185,110	0.001600	1,185,110
Sub Total						0.001663	0.001663	1,231,773	0.001600	1,185,110	0.001600	1,185,110
230	GO Bond Payments			§51-5-4	Sufficient			0				
Sub Total						0.000000	0.000000	0	0.000000		0.000000	
Running Sub Total						0.004532	0.004532	3,356,822	0.004654	3,447,187	0.004654	3,447,187
210	Basic School Levy			§53F-2-301.5	Calculated	0.001652	0.001652	1,223,626	0.001652	1,223,626	0.001652	1,223,626
Grand Total Tax Rate						0.006184	0.006184	4,580,448	0.006306	4,670,813	0.006306	4,670,813



CERTIFIED TAX RATES

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Tax Year 2022 County 09 GARFIELD Entity 2010 GARFIELD COUNTY SCHOOL DIST Accounting Cycle: Fiscal Year

Tax Rate Summary (693) SCH

Data Entry (Auditor) Auditor's Certified Rate Approved Data Entry (Entity) Proposed Rates Entity Approved Proposed Rates County Approved Proposed Rates USTC Approved \*OK to Print\* Final Tax Rates USTC Approved Rates Finalized

FINAL TAX RATE	FINAL BUDGETED REVENUE
0.006306	\$ 4,670,813

Save Truth in Taxation

Proposed Tax Rate Value: \$ 740,693,473  
Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Budget Code	Budget Name	Election Date	Voted Rate Limit	Utah Annotated Code	Maximum By Law	C Tax	Auditor's Certified Tax Rate	Auditor's Certified Rate Revenue	Proposed Tax Rate	Budgeted Revenue	Final Tax Rate	Final Budgeted Revenue	
526	Board Local Levy .002500			§53F-8-302	.002500		0.002343	1,735,445	0.000802	594,036	0.000802	594,036	
527	Charter School Levy			§53F-2-703	Calculated		0.000002	1,481	0.000002	1,481	0.000002	1,481	
Sub Total							0.002345	1,736,926	0.000804	595,517	0.000804	595,517	
246	Capital Local Levy			§53F-8-303	.003000		0.000524	388,123	0.002250	1,666,560	0.002250	1,666,560	
Sub Total							0.000524	388,123	0.002250	1,666,560	0.002250	1,666,560	
190	Discharge of Judgement			§59-2-1328 & 1330	Sufficient			0					
510	Voted Local Levy	11/05/2013	0.001772	§53F-8-301	.002	0.001663	0.001663	1,231,773	0.001600	1,185,110	0.001600	1,185,110	
Sub Total							0.001663	0.001663	1,231,773	0.001600	1,185,110	0.001600	1,185,110
230	GO Bond Payments			§51-5-4	Sufficient			0					
Sub Total							0.000000	0.000000	0	0.000000	0.000000		
Running Sub Total							0.004532	0.004532	3,356,822	0.004654	3,447,187	0.004654	3,447,187
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Grand Total Tax Rate							0.006184	0.006184	4,580,448	0.006306	4,670,813	0.006306	4,670,813



Fiscal Year Tax Increase x +

taxrates.utah.gov/TruthInTaxation.aspx

utah.gov TAX Commission Property taxes

**CERTIFIED TAX RATES**

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Tax Year 2022 County 09\_GARFIELD Entity 2010\_GARFIELD COUNTY SCHOOL DIST

## Fiscal Year Tax Increase

- ☒ Truth in Taxation  
☐ Judgment Levy  
☐ Both Truth in Taxation & Judgment Levy

Save

View TNT Advertisement



### Newspaper Advertisement 2022

Average Residential Value:	250,000	(Please Obtain From the Assessor's Office)
New Estimated Property Value:	New Property Value	

### Advertisement Information

Taxing Entity Name:	GARFIELD COUNTY SCHO
Contact Phone:	435-676-1302

### Notice Information (2 are Required)

1st Notice Date:	8/11/2022	2nd Notice Date:	8/18/2022
1st Notice Location:	Insider Newspaper, Utah Put	2nd Notice Location:	Insider Newspaper, Utah Put

### Public Hearing Information

Room #:	Auditorium	Date:	8/25/2022	(At Least 10 Days After Notice Mailing)
Location:	Escalante Elementary	Time:	6:00 PM	(At or After 6:00 P.M.)
Address:	800 UT-12			
City:	Escalante			

### Whom should the Tax Commission contact with questions?

Name:	Lane Mecham	Note: Does NOT Appear on Advertisement
Phone:	435-676-1302	Note: Does NOT Appear on Advertisement

# How should the Entity Ad advertisement look?

No less than ¼ page in size

¼ inch border

Ad does not appear in the classifieds or the legal section.

18 POINT FONT



# Ads should be run once each week for the two weeks before public hearing

1	2	3	4	5	6	7
8	9	10	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>15</u>	<u>16</u>	<u>17</u>	18 Public hearing	19	20	21
22	23	24	25	26	27	28
29	30	31				



# Fiscal Year Entity Ad

A combined ad published by the county auditor counts as the 1st newspaper Ad.

1 Week before Public Hearing

If no County Combined Ad, then entity must run 2 ads

# County Auditor

The date, time, and location of public hearings must on the  
“Notice of Property Valuation and Tax Changes.”

the dollar amount, difference, and percent increase if the  
proposed increase is approved

If two or more entities are going through TNT, the auditor must  
publish a **combined newspaper ad** and post on the public notice  
websites.

# County Combined Ad

This ad must run twice. It must also be posted to the county website.

This ad is published 14 days before first hearing.

A combined ad published by the county auditor counts as the 1st newspaper Ad.

If no combined ad, then entity must run 2 ads

## NOTICE OF PROPOSED TAX INCREASE

The following taxing entities are proposing to increase property tax revenue within JUAB COUNTY. Data is based on the taxing entity's average value shown below. The same value is used for both residential and commercial property.

Concerned citizens are invited to attend the public hearings listed.

FOR FURTHER INFORMATION CONTACT THE INDIVIDUAL ENTITIES AT THE NUMBERS SHOWN BELOW.

Entities proposing a tax increase / Average Value	If approved, tax will increase			Public hearing information		
		From:	To:	Date/Time	Location	Phone
JUAB COUNTY SCHOOL DISTRICT / \$413,000	Residential:	\$1,276.81	\$1,367.22	Aug 16,2022	346 E 600 N	435-623-1940
	Commercial:	\$2,321.47	\$2,485.85	6:00 PM	Nephi	
CENTRAL UTAH WATER CONSERVANCY DISTRICT / \$413,000	Residential:	\$73.14	\$90.86	Aug 22,2022	1426 E 750 N	801-226-7100
	Commercial:	\$132.99	\$165.20	6:00 P.M.	Orem, Utah 84097	

This list is for informational purposes only and should not be relied on to determine a taxpayer's property tax liability. For specific property tax liability information the taxpayer should review their "Notice of Valuation and Tax Change".



# The entity advertisement must run within 7 days of the hearing date

<b>1</b> Combined Ad 1	2	3	4	5	6	7
<b>8</b> Combined Ad 2	9	10	<u><b>11</b></u>	<u><b>12</b></u>	<u><b>13</b></u>	<u><b>14</b></u>
<u><b>15</b></u>	<u><b>16</b></u>	<u><b>17</b></u>	<b>18</b> Public hearing	19	20	21
22	23	24	25	26	27	28
29	30	31				

# **Advertisement Requirements**

**Must be published *two weeks* before the public hearing in all of the following places:**

- In the newspaper
- On Utahlegals.com
  - Most newspapers will post this information when you place the newspaper ad.
- Public Notice Website  
<http://www.utah.gov/pmn/index.html>
- County website or taxing entity website if available

# **Advertisement Requirements**

## **Any Newspaper?**

- Newspaper published at least once a week.
- Newspaper must be of general interest and readership
- Newspaper not of limited subject matter.
- The word used in statute is “whenever possible”.

# **Additional Requirements**

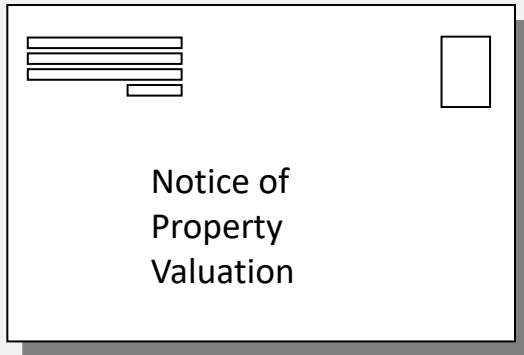
- Separate Agenda
- Meetings for general business on the same day must end before the tax increase hearing
- Reasonable time for public comment
- No overlapping meetings in same county
- County Combined Ad made available at hearing



# Public Hearing

- Hearing must be at least 10 or more days after the “Notice of Property Valuation & Tax Changes”

*(Notice should be sent out no later than July 22<sup>nd</sup>)*



→ 10 days →



# Public Hearing

- Hearing must begin at or after 6:00 p.m.
- After the public hearing, the property tax increase may be adopted by the governing body.
- Adoption of the budget and final tax rate may be on the same date.
- If entity does not make final decision at hearing?
- Announce time and place of the next public meeting.

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# Tax Increase Requirements

Property Tax increases require a Truth in Taxation process of public disclosure. Taxing entities are required to follow a series of date specific steps, including notification to the county, newspaper advertisements, parcel specific notices, and a public hearing, before adopting a property tax rate above a calculated certified tax rate. The timeline is different for a fiscal year taxing entity (budget cycle July 1 to June 30) and a calendar year entity (budget cycle Jan 1 to Dec 31).

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- ☒ [Report 800C](#)

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- ☒ [Judgement Levy Checklist](#)
- ☒ [Judgement Levy Flowchart](#)

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Title: \_\_\_\_\_

# CERTIFIED TAX RATES

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Tax Year **2022** County **09\_GARFIELD**

- Entity
  - 693 - Entity Tax Rate Summary
- County
  - 800 - Entity Resolution Adopting Final Tax Rates and Budgets
- PacMan Report

## Tax Rate Summary (693) SCH

(Auditor)
 ☐
 Certified Rate Approved
 (Entity)
 ☐
 Entity Approved
 ☐
 Final Tax Rates
 ☐
 Rates Finalized

Save

Truth in Taxation

Proposed Tax Rate Value: \$ 740,693,473

Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

FINAL TAX RATE	FINAL BUDGETED REVENUE
0.006306	\$ 4,670,813

(1) Budget Code	(2) Budget Name	(3) Election Date	(4) Voted Rate Limit	(5) Utah Annotated Code	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
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Grand Total Tax Rate						0.006184	0.006184	4,580,448	0.006306	4,670,813	0.006306	4,670,813

**Utah State Tax Commission - Property Tax Division**  
**Resolution Adopting Final Tax Rates and Budgets**

Form PT-800

Rev. 02/15

**County: GARFIELD**

**Tax Year: 2022**

It is hereby resolved that the governing body of:

**GARFIELD COUNTY SCHOOL DISTRICT**

approves the following property tax rate(s) and revenue(s) for the year: **2022**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
190 Discharge of Judgement		
210 Basic School Levy	1,223,626	0.001652
230 GO Bond Payments		
246 Capital Local Levy	1,666,560	0.002250
510 Voted Local Levy	1,185,110	0.001600
526 Board Local Levy .002500	594,036	0.000802
527 Charter School Levy	1,481	0.000002
	<b>\$4,670,813</b>	<b>0.006306</b>

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

**Signature of Governing Chair**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

# Notice and Hearing Proof

- Send copies of newspaper advertisements and
- Signed Resolution Adopting Final Tax Rates and/or PT-800

Send this information to Matt Hurst  
[matthewhurst@utah.gov](mailto:matthewhurst@utah.gov) Tax Commission,  
and send to your County Auditor.